



DONALD C SPENCER

CLERK OF COURTS AND COMPTROLLER --- SANTA ROSA COUNTY, FLORIDA

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor

6495 Caroline Street
Milton Florida 32570
P O Box 472
Milton, Florida 32572
Telephone: (850) 983-1975
Fax: (850) 983-1986
www.santarosaclerk.com

MEMORANDUM

DATE: April 21, 2014

TO: Donald C. Spencer, Clerk of Court and Comptroller

FROM: Wade Burroughs, Internal Auditor

CC: Harold Volunteer Fire Department
Hunter Walker, County Administrator
Michael Burton, Financial Services Administrator/Fiscal

SUBJECT: Harold Fire Department Review

The Harold Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on May 24, 1990 in accordance with County Ordinance 90-23.

This review covers a twelve (12) month time frame beginning October 1, 2012 and ending September 30, 2013.

The department utilized all funds received from the County pursuant to the budget approved by the County.

The department submitted to the County proof of all expenditures for the 12-13 fiscal year except as noted below.

Checks numbered 1488 - 1731 were issued during the 12-13 fiscal year and have been accounted for in this review. Proof of invoice was provided for all checks.

All County MSBU disbursements were deposited in the Harold Volunteer Fire Department checking account by Board Support Service. This review revealed the records are properly maintained and expenditures are supported by underlying documentation except as noted below.

This review is strictly to determine the financial compliance of the department with regards to the MSBU funds received from Santa Rosa County, payable to the department. It does not imply or intend to cover or comment upon any other covenants. Work papers are available for further review.

Finding 2013 – 01 Debit cards - Supporting documentation was not provided for numerous debit card uses. Those include:

1. 1/24/13 Pilot #0425, Midway, \$40.00
2. 1/28/13 Racetrack #661, Ormond Beach, FL, \$74.00
3. 1/28/13 Flying J #623, Midway, \$53.51
4. 1/28/13 Webbers Steak House, Daytona Beach, FL, \$55.70
5. 3/6/13 USPS, \$9.91
6. 3/13/13 WalMart, Crestview, \$72.31
7. 4/9/13 AT&T, \$713.61
8. 4/12/13 Sam's Club, \$141.50
9. 5/17/13 Raceway, Pensacola, \$50.01
10. 6/12/13 Sirchie Fingerprint, Youngsville, NC, \$53.40
11. 8/12/13 Sam's Club, \$31.19

Recommendation: We recommend supporting documentation be obtained when paying by debit card. Individuals who cannot do this should not have the responsibility.

There were no prior year findings.